

Introduced by: Councilmember Williams

First Reading: September 13, 2004

Second Reading: September 27, 2004

Effective Date: October 18, 2004

**ORDINANCE NO. 2004-27**

**(Increase in Local Supplement to State Homeowners Property Tax Credit)**

**WHEREAS**, Section 9-215.1 of the Tax-Property Article of the *Annotated Code of Maryland* authorizes a municipality to grant a local supplement to the State Homeowner Property Tax Credit Program; and

**WHEREAS**, the local supplement is equal to a percentage not to exceed 50% of the State homeowner property tax credit provided under Section 9-104 of the Tax-Property Article of the *Annotated Code of Maryland*; and

**WHEREAS**, by Ordinance No. 1991-42, the Council adopted a local supplement to the State Homeowner's Property Tax Credit Program and set the amount of the local supplement at 15% of the state homeowner's property tax credit amount; and

**WHEREAS**, the Council desires to increase the local supplement in order to provide greater tax relief against City property taxes for low-income and other homeowners who qualify for the state homeowner property tax credit.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TAKOMA PARK, MARYLAND, that** Chapter 11, Taxation, Article 4, Local Supplement to State Homeowners Property of the *Takoma Park Code* is amended as follows:

**Sec. 11A-7. Definitions.**

\* \* \* \*

**Sec. 11A-8. Amount.**

\* \* \* \*

(b) The amount of the homeowner's tax credit local supplement shall be equal to ~~fifteen percent (15%)~~ **thirty percent (30%)** of the eligible homeowner's state homeowner's property tax credit for the taxable year in which the homeowner's tax credit local supplement is sought.

\* \* \* \*

## Sec. 11A-9. Eligibility.

\* \* \* \*

(b) Once the eligibility criteria established by subsection (a) of this section have been met, the City ~~Administrator~~ Manager or his or her designee shall deliver to or mail the eligible homeowner, by first-class mail directed to the address listed in the City of Takoma Park tax records for the homeowner or to such other address as the homeowner requests, ~~mailing of real property tax bills~~, a check for the amount of the homeowner's tax credit local supplement.

## Sec. 11A-10. Regulations.

The City ~~Administrator~~ Manager may promulgate regulations to carry out this homeowner's tax credit local supplement program.

Adopted this 27<sup>th</sup> day of September, 2004, by roll-call vote as follows:

Aye: Porter, Barry, Elrich, Seamens, Williams.  
Nay: None.  
Absent: Austin-Lane, Mizeur.  
Abstain: None.

### EXPLANATORY NOTE

Additions to the existing language of the *Takoma Park Code* are shown by shading and underlining.

~~Deletions~~ to the existing language of the *Takoma Park Code* are shown by ~~strikeout~~.

\* \* \* \* indicates language of the *Takoma Park Code* which is not reproduced in this Ordinance and which is not being changed.